

**EXHIBIT “A”**

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
333 West Wacker Drive, Suite 2100  
Chicago, Illinois 60606  
(312) 407-0700  
John Wm. Butler, Jr. (JB 4711)  
John K. Lyons (JL 4951)  
Ron E. Meisler (RM 3026)

- and -

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP  
Four Times Square  
New York, New York, 10036  
(212) 735-3000  
Kayalyn A. Marafioti (KM 9632)  
Thomas J. Matz (TM 5986)

Attorneys for Delphi Corporation, et al.,  
Debtors and Debtors-in-Possession

Delphi Legal Information Hotline:  
Toll Free: (800) 718-5305  
International: (248) 813-2698

Delphi Legal Information Website:  
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----	x
In re	:
	:
DELPHI CORPORATION, et al.,	:
	:
Debtors.	:
	:
-----	x

Chapter 11  
Case No. 05-44481 (RDD)  
(Jointly Administered)

STIPULATION AND AGREED ORDER (I) RESOLVING OBJECTION OF  
AMERICAN AIKOKU ALPHA INC. TO ASSUMPTION AND/OR ASSIGNMENT OF  
EXECUTORY CONTRACT OR UNEXPIRED LEASE TO BUYERS IN CONNECTION  
WITH SALE OF STEERING AND HALFSHAFT BUSINESS AND (II) DISALLOWING  
AND EXPUNGING PROOFS OF CLAIM NUMBERS 16692 AND 16783  
(AMERICAN AIKOKU ALPHA, INC.)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases, (collectively, the "Debtors") and American Aikoku Alpha, Inc. ("American Aikoku"), respectfully submit this Stipulation And Agreed Order (i) Resolving Objection Of American Aikoku Alpha, Inc. To Assumption And/Or Assignment Of Executory Contract Or Unexpired Lease To Buyers In Connection With Sale Of Steering And Halfshaft Business And (ii) Disallowing And Expunging Proofs Of Claim Numbers 16692 And 16783 (American Aikoku Alpha, Inc.), and agree and state as follows:

WHEREAS, on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330 (the "Bankruptcy Code"), as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, certain of the Debtors and American Aikoku entered into Purchase Order Nos. SAG9OI2815, SAG9OI5386, SAGO9OI5218, SAG9OI4657, SAG9OI3417, 9OI6283, and 9OI6086 (the "Purchase Orders"), under which American Aikoku would provide certain products to the Debtors.

WHEREAS, on October 17, 2005, American Aikoku sent a reclamation demand letter to Delphi and Saginaw Steering Systems, asserting a reclamation demand (the "Reclamation Demand") in the amount of \$62,642.89 for goods sold.

WHEREAS, on April 18, 2006, DAS LLC filed its Delphi Automotive Systems LLC - Amended and Restated Schedules of Assets and Liabilities - Schedule(s) D, E and F, listing, among other things, a disputed, unliquidated scheduled amount owed to American Aikoku in the amount of \$363,649.35.

WHEREAS, on September 6, 2007, the Debtors docketed proof of claim number 16692 against Delphi, in the amount of \$5,823.94 for the priority reclamation claim asserted by American Aikoku on October 17, 2005, as reconciled and modified by Delphi on February 21, 2006 ("Claim 16692").

WHEREAS, on September 21, 2007, the Debtors objected to Claim 16692 pursuant to the Debtors' Twenty-First Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected on Debtors' Books and Records, (E) Untimely Claims, and (F) Claims Subject to Modification, Tax Claim Subject to Modification, and Modified Claims Asserting Reclamation (Docket No. 9535) (the "Twenty-First Omnibus Claims Objection").

WHEREAS, on December 10, 2007, the Debtors filed an Debtors' Expedited Motion For Orders Under 11 U.S.C. §§ 363, 365, And 1146 And Fed. R. Bankr. P. 2002, 6004, 6006, And 9014 (A)(I) Approving Bidding Procedures, (II) Granting Certain Bid Protections, (III) Approving Form And Manner Of Sale Notices, And (IV) Setting Sale Hearing Date, (B) Authorizing And Approving (I) Sale Of Certain Of Debtors' Assets Comprising Substantially All Assets Primarily Used In Debtors' Steering And Halfshaft Business Free And Clear Of Liens, Claims, And Encumbrances, (II) Assumption And Assignment Of Certain Executory Contracts And Unexpired Leases, And (III) Assumption Of Certain Liabilities, And (C) Authorizing And Approving Transaction Facilitation Agreement (the "Motion").

WHEREAS, on January 16, 2008, American Aikoku filed proof of claim number 16783 against Delphi, which asserts claim of \$429,525.83, of which \$423,701.90 asserts a general unsecured claim and \$5,823.94 asserts a priority reclamation claim ("Claim 16783").

WHEREAS, on or about January 23, 2008, the Debtors served a (i) Notice Of Assumption And/Or Assignment Of Executory Contract Or Unexpired Lease To Buyers In Connection With Sale Of Steering And Halfshaft Business (Docket No. 12323) (the "Assumption Notice") and (ii) Notice of Cure Amount With Respect To Executory Contract Or Unexpired Lease To Be Assumed And Assigned In Connection With Sale Of Steering And Halfshaft Business (Docket No. 12324) (the "Cure Notice"). The Cure Notice and Assumption Notice stated, among other things, that the Debtors seek to assume and/or assign the Purchase Orders to Steering Solutions Corporation and certain of its affiliates (the "Buyers") and listed a cure amount of \$5,823.94.

WHEREAS, on January 25, 2008, the Court entered an order confirming the First Amended Joint Plan of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession (the "Plan").

WHEREAS, on January 28, 2008, American Aikoku filed its Objection Of American Aikoku Alpha, Inc. To Notices Of Cure Amount With Respect To Executory Contract Or Unexpired Lease To Be Assumed And Assigned In Connection With Sale Of Steering And Halfshaft Business (Docket No. 12369) (the "First Steering Objection").

WHEREAS, on January 29, 2008, American Aikoku filed proof of claim number 16796 against Delphi, which asserts claim of \$429,525.83, of which \$423,701.90 asserts a general unsecured claim and \$5,823.94 asserts a priority reclamation claim ("Claim 16796," together with Claim 16692 and Claim 16783, the "Claims").

WHEREAS, on January 29, 2008, American Aikoku filed its Limited Objection of American Aikoku Alpha, Inc. to Notices of Assumption and/or Assignment of Executory Contract or Unexpired Lease to Buyers in Connection with Sale of Steering and Halfshaft

Business (Docket No. 12376) (the "Second Steering Objection").

WHEREAS, on February 15, 2008, the Debtors objected to Claim 16796 and Claim 16783 pursuant to the Debtors' Twenty-Sixth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate or Amended Claims, (B) Untimely Claims not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification and Modified Claim Asserting Reclamation (Docket No. 12686) (the "Twenty-Sixth Omnibus Claims Objection").

WHEREAS, on February 25, 2008, the Court entered an Order Under 11 U.S.C. §§ 363, 365, and 1146 and Fed. R. Bankr. P. 2002, 6004, 6006, and 9014 (A) Authorizing And Approving (I) Sale Of Certain Of Debtors' Assets Compromising Substantially All Of The Assets Of Steering And Halfshaft Business Free And Clear Of Liens, Claims, And Encumbrances, (II) Assumption And Assignment Of Certain Executory Contracts And Unexpired Lease, And (III) Assumption Of Certain Liabilities And (B) Authorizing And Approving Transaction Facilitation Agreement (Docket No. 12868) (the "Sale Approval Order"), which, among other things, adjourned the hearing on the First steering Objection and the Second Steering Objection to a later date.

WHEREAS, on March 7, 2008, American Aikoku filed its Notice of Cure Claims of America Aikoku Alpha, Inc. (Docket No. 13010) (the "Cure Proposal"), asserting a cure amount of \$415,761.04 under Article 8.2(b) of the Plan to cure defaults asserted under the Purchase Orders.

WHEREAS, on March 7, 2008, American Aikoku filed its Response Of American Aikoku Alpha, Inc. To The Debtors' Twenty-Sixth Omnibus Claims Objection (Docket No. 13013) (the "Response").

WHEREAS, on March 11, 2008, the Debtors filed a Notice Of Deadline To File Motion For Leave To File Late Claims With Respect To Late Claims Filed By American Aikoku Alpha Inc. (Proofs of Claim Nos. 16783 and 16796) (Docket No. 13083) (the "Notice Of Deadline").

WHEREAS, on March 14, 2008, American Aikoku filed its American Aikoku Alpha, Inc.'s Motion For Leave To File An Amended Claim (Docket No. 13114) (the "Amended Claim Motion ").

WHEREAS, on March 29, 2008, the Court entered the Order Pursuant to 11 U.S.C. §§ 502(b) and Fed. R. Bankr. P. 3007 (I) Disallowing and Expunging Certain (A) Duplicate or Amended Claims, (B) Untimely Claims Not Reflected on Debtors' Books and Records, and (C) Untimely Claims and (II) Modify (A) Claims Subject to Modification and (B) Modified Claim Asserting Reclamation Identified in Twenty-Sixth Omnibus Claims Objection (Docket No. 13178) ("Twenty-Sixth Omnibus Claims Objection Order"). The Twenty-Sixth Omnibus Claims Objection Order, among other things, disallowed and expunged Claim 16796.

WHEREAS, on March 31, 2008, the Debtors served a Notice of Assumption and Assignment and Cure Amount of Executory Contract or Unexpired Lease to Buyers in Connection with Sale of Steering and Halfshaft Business (Docket No. 13292) (the "Supplemental Cure Notice").

WHEREAS, to resolve the First Steering Objection, the Second Steering Objection, the Cure Proposal, the Response, and the Amended Claim Motion, the Debtors and American Aikoku have agreed to enter into this Stipulation under which American Aikoku shall receive a cure payment of \$413,908.96 as soon as reasonably practicable upon the closing of the sale of the steering and halfshaft business, reflecting the amount due and owing under the

Debtors' books and records.

WHEREAS, the Debtors are authorized to enter into this Stipulation with regards to the claims matters addressed herein either because the Claims involve ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and American Aikoku, stipulate and agree as follows:

1. As soon as reasonably practicable upon the closing of the sale of the steering and halfshaft business, American Aikoku shall receive a cure payment of \$413,908.96 to cure all defaults under the Purchase Orders.
2. Upon payment of the cure amount, Claim 16692 and Claim 16783 shall be disallowed and expunged with prejudice.
3. Upon the Court's entry of this Stipulation, American Aikoku shall be deemed to have withdrawn with prejudice the First Steering Objection and the Second Steering Objection.
4. Upon payment of the cure amount, American Aikoku shall be deemed to have withdrawn with prejudice the Reclamation Demand, the Cure Proposal, the Response, and the Amended Claim Motion.
5. To the extent that any order related to the sale of the steering and halfshaft business alters, conflicts with, or derogates from the provisions of this Stipulation, this Stipulation shall control.

So Ordered in New York, New York, this 8th day of May, 2008

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND  
APPROVED FOR ENTRY:

/s/ John K. Lyons

John Wm. Butler, Jr.

John K. Lyons

Ron E. Meisler

SKADDEN, ARPS, SLATE, MEAGHER  
& FLOM LLP

333 West Wacker Drive, Suite 2100

Chicago, Illinois 60606-1285

(312) 407-0700

/s/ Gary Vist

Gary Vist

Masuda, Funai, Eifert & Mitchell, Ltd.

203 N. LaSalle Street, Suite 2500

Chicago, Illinois 60601-1262

Attorney for American Aikoku Alpha Inc.

- and -

Kayalyn A. Marafioti

Thomas J. Matz

Four Times Square

New York, New York 10036

(212) 735-3000

Attorneys for Delphi Corporation, et al.  
Debtors and Debtors-in-Possession

**GROUP EXHIBIT “B”**

**Gary Vist**

---

**From:** Tullson, Carl T [Carl.Tullson@skadden.com]  
**Sent:** Thursday, April 10, 2008 2:51 PM  
**To:** Gary Vist  
**Subject:** Settlement of American Aikoku claims and cure amounts  
**Importance:** High

Gary,

Pursuant to our conversation, Delphi is willing to offer an allowed cash cure amount of \$413,908.96. This cure amount would result in the disallowance and expungement of proofs of claim 16692 and 16783 (because they cover the same alleged defaults under the same purchase orders).

We of course would request that you withdraw both your motion to reconsider and your 8.2(b) cure proposal as part of the settlement.

In the interim, please confirm that all filing deadlines regarding the matter scheduled for the April 18, 2008 hearing are hereby adjourned. I look forward to your response. Thank you.

**Carl T. Tullson**  
Associate, Corporate Restructuring  
Skadden, Arps, Slate, Meagher & Flom LLP  
333 West Wacker Drive | Chicago | Illinois | 60606-1285  
T: 312.407.0379 | F: 312.827.9436  
ctullson@skadden.com

Skadden

---

\*\*\*\*\* To ensure compliance with Treasury Department regulations, we advise you that, unless otherwise expressly indicated, any federal tax advice contained in this message was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under the Internal Revenue Code or applicable state or local tax law provisions or (ii) promoting, marketing or recommending to another party any tax-related matters addressed herein. \*\*\*\*\*

\*\*\*\*\* This email and any attachments thereto, is intended only for use by the addressee(s) named herein and may contain legally privileged and/or confidential information. If you are not the intended recipient of this email, you are hereby notified any dissemination, distribution or copying of this email, and any attachments thereto, is strictly prohibited. If you receive this email in error please immediately notify me at (212) 735-3000 and permanently delete the original copy and any copy of any email, and any printout thereof. Further information about the firm, a list of the Partners and their professional qualifications will be provided upon request. \*\*\*\*\*

---

8/26/2009

**Gary Vist**

---

**From:** Tullson, Carl T [Carl.Tullson@skadden.com]  
**Sent:** Wednesday, April 30, 2008 3:41 PM  
**To:** Gary Vist  
**Subject:** RE: Settlement of American Aikoku claims and cure amounts

Gary,

To keep you in the loop, the stipulation has been circulated internally and is now with the client for final sign off. Per our conversations, the stipulation currently provides for the following: (1) American Aikoku shall receive a cure payment of \$413,908.96 to cure all defaults under the Purchase Orders, (2) that payment of the cure amount would result in the disallowance and expungement of proofs of claim 16692 and 16783 (because they cover the same alleged defaults under the same purchase orders), and (3) that the stipulation resolves not only the steering objections, but various related filings (namely the 8.2(b) Cure Proposal, Response to Omni 26, and Motion for Leave to File an Amended Claim).

I will send the stipulation to you as soon as the client signs off. Thank you.

**Carl T. Tullson**  
Associate, Corporate Restructuring  
Skadden, Arps, Slate, Meagher & Flom LLP  
333 West Wacker Drive | Chicago | Illinois | 60606-1285  
T: 312.407.0379 | F: 312.827.9436  
ctullson@skadden.com

Skadden

---

**From:** Gary Vist [mailto:GVist@masudafunai.com]  
**Sent:** Monday, April 21, 2008 1:40 PM  
**To:** Tullson, Carl T (CHI)  
**Subject:** RE: Settlement of American Aikoku claims and cure amounts

Carl,

Please let me know where you are on drafting the settlement papers. I understand from my client that the first day to ship goods to the purchasing company is May 1, and we obviously need to try and wrap up this matter before that date to ensure smooth transition.

Thank you

**Masuda Funai**  
Gary Vist  
Attorney at Law  
**MASUDA, FUNAI, EIFERT & MITCHELL, LTD.** | 203 N. LaSalle Street, Suite 2500 | Chicago, IL 60601-1262 |  
TEL 312.245.7532 | FAX 312.245.7467 | [GVist@masudafunai.com](mailto:GVist@masudafunai.com) | [www.masudafunai.com](http://www.masudafunai.com)

**CIRCULAR 230 TAX NOTICE:** In compliance with Circular 230, Masuda, Funai, Eifert & Mitchell, Ltd. informs you that, if any advice concerning U.S. federal tax issues is contained in this communication (including any attachments), such advice is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein. **CONFIDENTIALITY:** This e-mail and any attachments are confidential and intended only for the designated recipient. Such materials may be subject to the attorney-client privilege or other privilege. If you have received this e-mail in error, please immediately return it to the sender, delete it and destroy any copies. If you have any questions, please call the sender, Gary Vist at 312.245.7532.

---

**From:** Tullson, Carl T [mailto:Carl.Tullson@skadden.com]  
**Sent:** Thursday, April 10, 2008 4:20 PM  
**To:** Gary Vist

8/26/2009

B C Pg 13 of 50  
**Subject:** RE: Settlement of American Aikoku claims and cure amounts

Gary,

Thank you. Also, would your client be willing to either withdraw the motion for reconsideration or, in the alternative, move the matter to the May 8th hearing pending resolution? It may take some time to have the settlement papers signed off by both parties. Please advise.

**Carl T. Tullson**  
Associate, Corporate Restructuring  
Skadden, Arps, Slate, Meagher & Flom LLP  
333 West Wacker Drive | Chicago | Illinois | 60606-1285  
T: 312.407.0379 | F: 312.827.9436  
ctullson@skadden.com

Skadden

---

**From:** Gary Vist [mailto:GVist@masudafunai.com]  
**Sent:** Thursday, April 10, 2008 3:09 PM  
**To:** Tullson, Carl T (CHI)  
**Subject:** RE: Settlement of American Aikoku claims and cure amounts

Carl,

I am confirming that all filing deadlines regarding the matter scheduled for the April 18, 2008 hearing are hereby adjourned. We look forward to wrapping up this matter shortly on the terms contained in your e-mail.

Thank you.

**Masuda Funai**  
Gary Vist  
Attorney at Law  
**MASUDA, FUNAI, EIFERT & MITCHELL, LTD.** | 203 N. LaSalle Street, Suite 2500 | Chicago, IL 60601-1262 |  
TEL 312.245.7532 | FAX 312.245.7467 | [GVist@masudafunai.com](mailto:GVist@masudafunai.com) | [www.masudafunai.com](http://www.masudafunai.com)

**CIRCULAR 230 TAX NOTICE:** In compliance with Circular 230, Masuda, Funai, Eifert & Mitchell, Ltd. informs you that, if any advice concerning U.S. federal tax issues is contained in this communication (including any attachments), such advice is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein. **CONFIDENTIALITY:** This e-mail and any attachments are confidential and intended only for the designated recipient. Such materials may be subject to the attorney-client privilege or other privilege. If you have received this e-mail in error, please immediately return it to the sender, delete it and destroy any copies. If you have any questions, please call the sender, Gary Vist at 312.245.7532.

---

**From:** Tullson, Carl T [mailto:Carl.Tullson@skadden.com]  
**Sent:** Thursday, April 10, 2008 2:51 PM  
**To:** Gary Vist  
**Subject:** Settlement of American Aikoku claims and cure amounts  
**Importance:** High

Gary,

Pursuant to our conversation, Delphi is willing to offer an allowed cash cure amount of \$413,908.96. This cure amount would result in the disallowance and expungement of proofs of claim 16692 and 16783 (because they cover the same alleged defaults under the same purchase orders).

We of course would request that you withdraw both your motion to reconsider and your 8.2(b) cure proposal as part of the settlement.

In the interim, please confirm that all filing deadlines regarding the matter scheduled for the April 18, 2008 hearing are hereby adjourned. I look forward to your response. Thank you.

**Carl T. Tullson**

8/26/2009

Associate, Corporate Restructuring  
Skadden, Arps, Slate, Meagher & Flom LLP  
333 West Wacker Drive | Chicago | Illinois | 60606-1285  
T: 312.407.0379 | F: 312.827.9436  
ctullson@skadden.com

Skadden

-----  
\*\*\*\*\* To ensure compliance with Treasury Department regulations, we advise you that, unless otherwise expressly indicated, any federal tax advice contained in this message was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under the Internal Revenue Code or applicable state or local tax law provisions or (ii) promoting, marketing or recommending to another party any tax-related matters addressed herein. \*\*\*\*\*  
\*\*\*\*\* This email and any attachments thereto, is intended only for use by the addressee(s) named herein and may contain legally privileged and/or confidential information. If you are not the intended recipient of this email, you are hereby notified any dissemination, distribution or copying of this email, and any attachments thereto, is strictly prohibited. If you receive this email in error please immediately notify me at (212) 735-3000 and permanently delete the original copy and any copy of any email, and any printout thereof. Further information about the firm, a list of the Partners and their professional qualifications will be provided upon request.  
\*\*\*\*\*  
=====

-----  
\*\*\*\*\* To ensure compliance with Treasury Department regulations, we advise you that, unless otherwise expressly indicated, any federal tax advice contained in this message was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under the Internal Revenue Code or applicable state or local tax law provisions or (ii) promoting, marketing or recommending to another party any tax-related matters addressed herein. \*\*\*\*\*  
\*\*\*\*\* This email and any attachments thereto, is intended only for use by the addressee(s) named herein and may contain legally privileged and/or confidential information. If you are not the intended recipient of this email, you are hereby notified any dissemination, distribution or copying of this email, and any attachments thereto, is strictly prohibited. If you receive this email in error please immediately notify me at (212) 735-3000 and permanently delete the original copy and any copy of any email, and any printout thereof. Further information about the firm, a list of the Partners and their professional qualifications will be provided upon request.  
\*\*\*\*\*  
=====

-----  
\*\*\*\*\* To ensure compliance with Treasury Department regulations, we advise you that, unless otherwise expressly indicated, any federal tax advice contained in this message was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under the Internal Revenue Code or applicable state or local tax law provisions or (ii) promoting, marketing or recommending to another party any tax-related matters addressed herein. \*\*\*\*\*  
\*\*\*\*\* This email and any attachments thereto, is intended only for use by the addressee(s) named herein and may contain legally privileged and/or confidential information. If you are not the intended recipient of this email, you are hereby notified any dissemination, distribution or copying of this email, and any attachments thereto, is strictly prohibited. If you receive this email in error please immediately notify me at (212) 735-3000 and permanently delete the original copy and any copy of any email, and any printout thereof. Further information about the firm, a list of the Partners and their professional qualifications will be provided upon request.  
\*\*\*\*\*  
=====

8/26/2009

**Gary Vist**

---

**From:** Tullson, Carl T [Carl.Tullson@skadden.com]  
**Sent:** Tuesday, May 06, 2008 1:36 PM  
**To:** Gary Vist  
**Subject:** American Aikoku Stipulation  
**Attachments:** American Aikoku Stipulation.doc

Gary,

Please find the American Aikoku stipulation attached. Note that this stipulation remains subject to final internal review.

Please execute and return the attached version of the stipulation. In the event you have any questions regarding the stipulation, do not hesitate to contact me. Thank you.

**Carl T. Tullson**  
Associate, Corporate Restructuring  
Skadden, Arps, Slate, Meagher & Flom LLP  
333 West Wacker Drive | Chicago | Illinois | 60606-1285  
T: 312.407.0379 | F: 312.827.9436  
ctullson@skadden.com

Skadden

---

\*\*\*\*\* To ensure compliance with Treasury Department regulations, we advise you that, unless otherwise expressly indicated, any federal tax advice contained in this message was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under the Internal Revenue Code or applicable state or local tax law provisions or (ii) promoting, marketing or recommending to another party any tax-related matters addressed herein. \*\*\*\*\*

\*\*\*\*\* This email and any attachments thereto, is intended only for use by the addressee(s) named herein and may contain legally privileged and/or confidential information. If you are not the intended recipient of this email, you are hereby notified any dissemination, distribution or copying of this email, and any attachments thereto, is strictly prohibited. If you receive this email in error please immediately notify me at (212) 735-3000 and permanently delete the original copy and any copy of any email, and any printout thereof. Further information about the firm, a list of the Partners and their professional qualifications will be provided upon request. \*\*\*\*\*

---

8/26/2009

**Gary Vist**

---

**From:** Tullson, Carl T [Carl.Tullson@skadden.com]  
**Sent:** Tuesday, May 06, 2008 10:16 PM  
**To:** Gary Vist  
**Subject:** RE: American Aikoku Stipulation

Gary,

We will need to discuss your third revision, especially regarding when the objections are deemed withdrawn, in the morning. I do not anticipate any issues regarding the other proposed changes. Thank you.

**Carl T. Tullson**  
Associate, Corporate Restructuring  
Skadden, Arps, Slate, Meagher & Flom LLP  
333 West Wacker Drive | Chicago | Illinois | 60606-1285  
T: 312.407.0379 | F: 312.827.9436  
ctullson@skadden.com

Skadden

---

**From:** Gary Vist [mailto:GVist@masudafunai.com]  
**Sent:** Tuesday, May 06, 2008 10:06 PM  
**To:** Tullson, Carl T (CHI)  
**Subject:** RE: American Aikoku Stipulation

Carl,

The client accepts the proposal with my revisions. Please let me know if that works for you, and I will e-mail you an executed stip tomorrow morning.

Thank you.  
Gary

---

**From:** Tullson, Carl T [mailto:Carl.Tullson@skadden.com]  
**Sent:** Tue 5/6/2008 1:36 PM  
**To:** Gary Vist  
**Subject:** American Aikoku Stipulation

Gary,

Please find the American Aikoku stipulation attached. Note that this stipulation remains subject to final internal review.

Please execute and return the attached version of the stipulation. In the event you have any questions regarding the stipulation, do not hesitate to contact me. Thank you.

**Carl T. Tullson**  
Associate, Corporate Restructuring  
Skadden, Arps, Slate, Meagher & Flom LLP  
333 West Wacker Drive | Chicago | Illinois | 60606-1285  
T: 312.407.0379 | F: 312.827.9436  
ctullson@skadden.com

Skadden

---

\*\*\*\*\* To ensure compliance with Treasury Department

8/26/2009

**Gary Vist**

**From:** Tullson, Carl T [Carl.Tullson@skadden.com]  
**Sent:** Wednesday, May 07, 2008 10:05 AM  
**To:** Gary Vist  
**Subject:** American Aikoku Stipulation  
**Importance:** High  
**Attachments:** American Aikoku Stipulation.doc

Gary,

Please find the revised stipulation attached. Per our conversation, we have adopted your first two changes. As for the third proposed change, the steering objections will be deemed withdrawn as of the entry of the stipulation, but the reclamation demand will be moved to paragraph 4 (i.e. withdrawn upon payment of cure).

Please indicate your consent to affix your electronic signature to this stipulation so that it may be submitted to Court. Thank you.

**Carl T. Tullson**  
Associate, Corporate Restructuring  
Skadden, Arps, Slate, Meagher & Flom LLP  
333 West Wacker Drive | Chicago | Illinois | 60606-1285  
T: 312.407.0379 | F: 312.827.9436  
ctullson@skadden.com

Skadden

-----  
\*\*\*\*\* To ensure compliance with Treasury Department regulations, we advise you that, unless otherwise expressly indicated, any federal tax advice contained in this message was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under the Internal Revenue Code or applicable state or local tax law provisions or (ii) promoting, marketing or recommending to another party any tax-related matters addressed herein. \*\*\*\*\*  
\*\*\*\*\* This email and any attachments thereto, is intended only for use by the addressee(s) named herein and may contain legally privileged and/or confidential information. If you are not the intended recipient of this email, you are hereby notified any dissemination, distribution or copying of this email, and any attachments thereto, is strictly prohibited. If you receive this email in error please immediately notify me at (212) 735-3000 and permanently delete the original copy and any copy of any email, and any printout thereof. Further information about the firm, a list of the Partners and their professional qualifications will be provided upon request. \*\*\*\*\*  
=====

8/26/2009

**Gary Vist**

---

**From:** Tullson, Carl T [Carl.Tullson@skadden.com]  
**Sent:** Thursday, May 15, 2008 7:52 AM  
**To:** Gary Vist  
**Subject:** Amended American Aikoku Stipulation  
**Attachments:** Amended American Aikoku Stipulation chi2-689963-1.doc; Blackline Against Prior Stipulation chi2-690253-1.doc

Gary,

Please find the amended stipulation and a blackline attached. As I explained in my phone message yesterday, the prior stipulation erroneously stated that proof of claim no. 16796 was expunged on the Twenty-Sixth Omnibus Claims Objection Order. In fact, proof of claim no. 16796 was adjourned. The restated and amended stipulation provides that proof of claim no. 16796 will be disallowed and expunged upon payment of the cure amount.

Upon your approval, we will execute the stipulation and hand it up to the Court on June 5. Please let me know if you have any questions regarding this matter. Thank you.

**Carl T. Tullson**  
Associate, Corporate Restructuring  
Skadden, Arps, Slate, Meagher & Flom LLP  
333 West Wacker Drive | Chicago | Illinois | 60606-1285  
T: 312.407.0379 | F: 312.827.9436  
ctullson@skadden.com

Skadden

---

\*\*\*\*\* To ensure compliance with Treasury Department regulations, we advise you that, unless otherwise expressly indicated, any federal tax advice contained in this message was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under the Internal Revenue Code or applicable state or local tax law provisions or (ii) promoting, marketing or recommending to another party any tax-related matters addressed herein. \*\*\*\*\*

\*\*\*\*\* This email and any attachments thereto, is intended only for use by the addressee(s) named herein and may contain legally privileged and/or confidential information. If you are not the intended recipient of this email, you are hereby notified any dissemination, distribution or copying of this email, and any attachments thereto, is strictly prohibited. If you receive this email in error please immediately notify me at (212) 735-3000 and permanently delete the original copy and any copy of any email, and any printout thereof. Further information about the firm, a list of the Partners and their professional qualifications will be provided upon request. \*\*\*\*\*

---

8/26/2009

**GROUP EXHIBIT “C”**

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77273

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

SHIP ACCORDING TO RELEASE AND  
SHIPPING SCHEDULES

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES IAR
AS RELEASED		NET MNS-2		WA
INCOTERM	FOB BUYERS PLANT, FREIGHT COLLECT			TITLE TRANSFER TERM
NAMED PLACE	DEERFIELD IL US			TITLE TRANSFER OUR PLANT
STATE & LOCAL SALES USE TAX CODES				

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		<p>REQUIREMENTS CONTRACT</p> <p>THIS ORDER IS EFFECTIVE 1/14/97 AND EXPIRES 12/31/11.</p> <p>***** THE ABOVE INFORMATION ***** ***** HAS BEEN CHANGED *****</p> <p>EXTEND PO THROUGH 12/31/11. IF YOU HAVE DELPHI STEERING MATERIAL CONSIGNED TO YOUR COMPANY, THE FOLLOW- ING ACTIONS ARE REQUIRED: 1. CONSIGNEE AGREES TO MAINTAIN PERPETUAL INVENTORY RECORDS AND TO RETAIN THE RECORDS FOR ONE YEAR PLUS THE CURRENT YEAR. 2. CON- SIGNEE AGREES TO CONFIRM IN WRITING CON- SIGNED INVENTORY BY PART NUMBER AT LEAST QUARTERLY OR MORE FREQUENTLY IF REQUESTED BY THE DIVISION. 3. CONSIGNEE AGREES TO PROVIDE AN ANNUAL CERTIFIED LETTER OF PHYSICAL INVENTORY WHEN DELPHI CONDUCTS ITS ANNUAL PHYSICAL INVENTORY OR ALLOW DELPHI EMPLOYEES TO VISIT THE SITE AND AUDIT THE INVENTORY COUNT. 4. CONSIGNEE AGREES TO VERIFY THAT THE SEAL IS INTACT ON THOSE SEALED TRUCKLOADS IF A SEAL NUMBER IS INDICATED ON THE DELPHI SHIPPING DOCUMENT. 5. CONSIGNEE AGREES TO VERIFY THE ACCURACY OF THE MATERIAL</p>		

CONTINUED ON PAGE 2

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHONE BUYER

(989) 757-4046 EXT: 404  
FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77273

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

SHIP ACCORDING TO RELEASE AND  
SHIPPING SCHEDULES

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES IAR WA
AS RELEASED		NET MNS-2		
INCOTERM	FOB BUYERS PLANT, FREIGHT COLLECT			TITLE TRANSFER TERM
NAMED PLACE	DEERFIELD IL US			TITLE TRANSFER OUR PLANT
STATE & LOCAL SALES USE TAX CODES				

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		REQUIREMENTS CONTRACT IDENTIFICATION AND COUNTS RECEIVED FROM THE DELPHI PLANT. EACH BILL OF LADING MUST BE CHECKED COMPLETELY AT TIME OF RECEIPT AND DELPHI PRODUCTION CONTROL NOTIFIED IMMEDIATELY OF ANY DISCREPANCY. CONSIGNEE WILL CORRECT INFORMATION ON BILL OF LADING, SIGN, DATE, AND FAX COPY TO PRODUCTION CONTROL. 6. CONSIGNEE AGREES TO SEGREGATE DELPHI MATERIAL AND PROVIDE ADEQUATE PROTECTION AND INSUR- ANCE FOR LOSS OR DAMAGED DELPHI MATERIAL 7. CONSIGNEE AGREES TO RETURN ALL DE- FECTIVE OR DAMAGED PARTS TO DELPHI UNLESS ALTERNATE ARRANGEMENTS HAVE BEEN MADE WITH DELPHI PURCHASING. 8. IF CON- SIGNEE IS DETERMINED TO BE AT FAULT FOR SCRAP OR LOSS OF INVENTORY, DELPHI PURCHASING WILL CHARGE BACK THE CONSIGNEE. 9. CONSIGNEE WILL FAX TO DELPHI MATERIAL CONTROL CONSIGNMENT ANA- LYST COPIES OF SHIPPING PAPERWORK WHEN SHIPPING OR RECEIVING PARTS FROM OTHER CONSIGNEE LOCATIONS. 10. CONSIGNEE AG- REES TO ALLOW DELPHI SCHEDULING AND FINANCE REPRESENTATIVES THE RIGHT TO AUDIT INVENTORIES AND INVENTORY RECORDS UPON REQUEST. 11. TOOLS PROVIDED FOR PERFORMANCE OF AN OPERATION BY CONSIGNEE		

CONTINUED ON PAGE 3

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHOTO BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E. HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77273

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

SHIP ACCORDING TO RELEASE AND  
SHIPPING SCHEDULES

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES JAN WA
AS RELEASED		NET MNS-2		
INCOTERM	FOB BUYERS PLANT, FREIGHT COLLECT			TITLE TRANSFER TERM
NAMED PLACE	DEERFIELD IL US			TITLE TRANSFER OUR PLANT
STATE & LOCAL SALES USE TAX CODES				

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		<p>REQUIREMENTS CONTRACT</p> <p>REMAIN THE PROPERTY OF DELPHI UNLESS OTHERWISE NOTED. 12. CONSIGNEE AGREES TO SHIP MATERIAL DIRECTLY TO DELPHI'S CUSTOMER IF THE PHYSICAL FLOW WARRANTS. SELLER ACKNOWLEDGES AND AGREES THAT BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC REQUIREMENTS ARE INCORPORATED IN, AND A PART OF, THIS CONTRACT AND EACH PURCHASE ORDER, RELEASE, REQUISITION, WORK ORDER, SHIPPING INSTRUCTION, SPECIFICATION AND OTHER DOCUMENT ISSUED BY BUYER OR ACCEPTED IN WRITING BY BUYER, WHETHER EXPRESSED IN WRITTEN FORM OR BY ELECTRONIC DATA INTERCHANGE, RELATING TO THE GOODS AND/OR SERVICES TO BE PROVIDED BY SELLER PURSUANT TO THIS CONTRACT (SUCH DOCUMENTS ARE COLLECTIVELY REFERRED TO AS THIS "CONTRACT"). A COPY OF BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC REQUIREMENTS ARE AVAILABLE UPON WRITTEN REQUEST TO BUYER OR VIA THE INTERNET AT DELPHI'S WEBSITE, WWW.DELPHI.COM. SELLER ACKNOWLEDGES AND AGREES THAT IT HAS READ AND UNDERSTANDS BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC REQUIREMENTS. IF SELLER ACCEPTS THIS CONTRACT IN WRITING OR COM-</p>		

CONTINUED ON PAGE 4

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHONE BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77273

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

SHIP ACCORDING TO RELEASE AND  
SHIPPING SCHEDULES

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES FOR
AS RELEASED		NET MNS-2		WA
INCOTERM	FOB BUYERS PLANT, FREIGHT COLLECT			TITLE TRANSFER TERM
NAMED PLACE	DEERFIELD IL US			TITLE TRANSFER OUR PLANT
STATE & LOCAL SALES, USE TAX CODES				

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		<p>REQUIREMENTS CONTRACT</p> <p>MENCES ANY OF THE WORK OR SERVICES WHICH ARE THE SUBJECT OF THIS CONTRACT, SELLER WILL BE DEEMED TO HAVE ACCEPTED THIS CONTRACT AND BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC REQUIREMENTS IN THEIR ENTIRETY WITHOUT MODIFICATION. ANY ADDITIONS TO, CHANGES IN, MODIFICATIONS OF, OR REVISIONS OF THIS CONTRACT (INCLUDING BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC REQUIREMENTS) WHICH SELLER PROPOSES WILL BE DEEMED TO BE REJECTED BY BUYER EXCEPT TO THE EXTENT THAT BUYER EXPRESSLY AGREES TO ACCEPT ANY SUCH PROPOSALS IN WRITING.</p> <p>DIRECTIONS TO FIND DELPHI'S GENERAL TERMS AND CONDITIONS ON THE INTERNET.</p> <p>1) GO TO DELPHI'S INTERNET WEB SITE <a href="http://WWW.DELPHI.COM">WWW.DELPHI.COM</a></p> <p>2) CLICK ON SUPPLIERS</p> <p>3) CLICK ON DELPHI SUPPLIER COMMUNITY PORTAL</p> <p>4) CLICK ON GENERAL TERMS AND CONDITIONS</p> <p>5) CLICK ON YOUR PERFERRED LANGUAGE VERSION OF THE GENERAL TERMS AND CONDITIONS</p> <p>DIRECTIONS TO FIND DELPHI'S CUSTOMER</p>		

CONTINUED ON PAGE 5

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHO BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77273

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

SHIP ACCORDING TO RELEASE AND  
SHIPPING SCHEDULES

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES
AS RELEASED		NET MNS-2		IAN WA
INCOTERM	FOB BUYERS PLANT, FREIGHT COLLECT		TITLE TRANSFER TERM	
NAMED PLACE	DEERFIELD IL US		TITLE TRANSFER OUR PLANT	
STATE & LOCAL SALES USF TAX CODES				

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		REQUIREMENTS CONTRACT SPECIFIC REQUIREMENTS ON THE INTERNET 1) GO TO DELPHI'S INTERNET WEB SITE WWW.DELPHI.COM 2) CLICK ON SUPPLIER'S 3) CLICK ON DELPHI'S SUPPLIER COMMUNITY PORTAL 4) CLICK ON SUPPLIER STANDARDS 5) CLICK ON DELPHI CUSTOMER SPECIFIC REQUIREMENTS		

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHONE BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77274

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES IAR WA
---------------	---------------	-------	-------------------	--------------------

INCOTERM  
NAMED PLACE

TITLE TRANSFER TERM

STATE & LOCAL SALES  
USE TAX CODES

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		REQUIREMENTS CONTRACT		
		THIS ORDER IS EFFECTIVE 1/14/97 AND EXPIRES 12/31/11.		
		**** THE FOLLOWING HAS BEEN ADDED: ****		
		AS OF ITS EFFECTIVE DATE, THIS PURCHASE ORDER CONSTITUTES A NEW AGREEMENT BETWEEN THE BUYER AND SELLER AND SUPERSEDES AND REPLACES ANY PRIOR PURCHASE ORDERS OR OTHER AGREEMENTS BETWEEN THE BUYER AND SELLER WITH RESPECT TO THE SUBJECT MATTER HEREOF. FOR THE AVOIDANCE OF DOUBT, THE PURCHASE ORDER NUMBER ASSIGNED HERETO BY THE BUYER IS UTILIZED FOR ADMINISTRATIVE CONVENIENCE ONLY AND THIS PURCHASE ORDER SHALL NOT BE DEEMED AN AMENDMENT TO OR MODIFICATION OF ANY PRIOR PURCHASE ORDERS ISSUED BY BUYER AND ACCEPTED BY SELLER, EVEN IF SUCH PRIOR PURCHASE ORDERS WERE ASSIGNED AN IDENTICAL PURCHASE ORDER NUMBER BY THE BUYER. EACH OF THE BUYER AND THE SELLER ACKNOWLEDGES AND AGREES THAT ANY PRIOR PURCHASE ORDERS OR OTHER AGREEMENTS BETWEEN THE BUYER AND SELLER, WHICH ARE SUPERSEDED AND REPLACED BY THIS PURCHASE ORDER AS OF ITS EFFECTIVE DATE SHALL NO LONGER		

CONTINUED ON PAGE 2

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHONE BUYER

(989) 757-4046 EXT: 40

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77274

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES LAR WA
INCOTERM NAMED PLACE			TITLE TRANSFER TERM	
STATE & LOCAL SALES, USE TAX CODES				

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		<p>REQUIREMENTS CONTRACT BE SUBJECT TO ASSUMPTION OR REJECTION UNDER THE UNITED STATES BANKRUPTCY CODE AND THE SELLER HEREUNDER WAIVES ANY RIGHT TO ASSERT ANY OF THE RIGHTS INCIDENT TO ASSUMPTION OR REJECTION, INCLUDING, BUT NOT LIMITED TO, THE PAYMENT OF CURE WITH RESPECT TO ANY SUCH PRIOR PURCHASE ORDERS OR OTHER AGREEMENTS. TO THE EXTENT THAT ANY PRIOR PURCHASE ORDERS OR OTHER AGREEMENTS BETWEEN THE BUYER AND SELLER WITH RESPECT TO THE SUBJECT MATTER HEREOF ALSO PROVIDED FOR THE SUPPLY OR OTHER GOODS OR SERVICES BY THE SELLER TO THE BUYER, SUCH PRIOR AGREEMENTS SHALL BE SUPERSEDED AND REPLACED ONLY WITH RESPECT TO THE SUBJECT MATTER HEREOF AND ALL OTHER PROVISIONS OF SUCH PRIOR PURCHASE ORDERS OR OTHER AGREEMENTS SHALL REMAIN IN FULL FORCE AND EFFECT IN ACCORDANCE WITH THEIR TERMS. ADD NC CLAUSE. IF YOU HAVE DELPHI STEERING MATERIAL CONSIGNED TO YOUR COMPANY, THE FOLLOW- ING ACTIONS ARE REQUIRED: 1. CONSIGNEE AGREES TO MAINTAIN PERPETUAL INVENTORY RECORDS AND TO RETAIN THE RECORDS FOR ONE YEAR PLUS THE CURRENT YEAR. 2. CON-</p>		

CONTINUED ON PAGE 3

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHONE BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77274

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES IAR WA
INCOTERM NAMED PLACE			TITLE TRANSFER TERM	
STATE & LOCAL SALES USE TAX CODES				

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS
		<p>REQUIREMENTS CONTRACT</p> <p>SIGNEE AGREES TO CONFIRM IN WRITING CON-SIGNED INVENTORY BY PART NUMBER AT LEAST QUARTERLY OR MORE FREQUENTLY IF REQUESTED BY THE DIVISION. 3. CONSIGNEE AGREES TO PROVIDE AN ANNUAL CERTIFIED LETTER OF PHYSICAL INVENTORY WHEN DELPHI CONDUCTS ITS ANNUAL PHYSICAL INVENTORY OR ALLOW DELPHI EMPLOYEES TO VISIT THE SITE AND AUDIT THE INVENTORY COUNT. 4. CONSIGNEE AGREES TO VERIFY THAT THE SEAL IS INTACT ON THOSE SEALED TRUCKLOADS IF A SEAL NUMBER IS INDICATED ON THE DELPHI SHIPPING DOCUMENT. 5. CONSIGNEE AGREES TO VERIFY THE ACCURACY OF THE MATERIAL IDENTIFICATION AND COUNTS RECEIVED FROM THE DELPHI PLANT. EACH BILL OF LADING MUST BE CHECKED COMPLETELY AT TIME OF RECEIPT AND DELPHI PRODUCTION CONTROL NOTIFIED IMMEDIATELY OF ANY DISCREPANCY. CONSIGNEE WILL CORRECT INFORMATION ON BILL OF LADING, SIGN, DATE, AND FAX COPY TO PRODUCTION CONTROL. 6. CONSIGNEE AGREES TO SEGREGATE DELPHI MATERIAL AND PROVIDE ADEQUATE PROTECTION AND INSUR-ANCE FOR LOSS OR DAMAGED DELPHI MATERIAL 7. CONSIGNEE AGREES TO RETURN ALL DE-FECTIVE OR DAMAGED PARTS TO DELPHI UNLESS ALTERNATE ARRANGEMENTS HAVE BEEN</p>		

CONTINUED ON PAGE 4

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHONE BUYER

(989) 757-4046 EXT: 404  
FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77274

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES LAR WA
---------------	---------------	-------	-------------------	--------------------

INCOTERM  
NAMED PLACE

TITLE TRANSFER TERM

STATE & LOCAL SALES  
USE TAX CODES

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		<p>REQUIREMENTS CONTRACT MADE WITH DELPHI PURCHASING. 8. IF CON- SIGNEE IS DETERMINED TO BE AT FAULT FOR SCRAP OR LOSS OF INVENTORY, DELPHI PURCHASING WILL CHARGE BACK THE CONSIGNEE. 9. CONSIGNEE WILL FAX TO DELPHI MATERIAL CONTROL CONSIGNMENT ANA- LYST COPIES OF SHIPPING PAPERWORK WHEN SHIPPING OR RECEIVING PARTS FROM OTHER CONSIGNEE LOCATIONS. 10. CONSIGNEE AG- REES TO ALLOW DELPHI SCHEDULING AND FINANCE REPRESENTATIVES THE RIGHT TO AUDIT INVENTORIES AND INVENTORY RECORDS UPON REQUEST. 11. TOOLS PROVIDED FOR PERFORMANCE OF AN OPERATION BY CONSIGNEE REMAIN THE PROPERTY OF DELPHI UNLESS OTHERWISE NOTED. 12. CONSIGNEE AGREES TO SHIP MATERIAL DIRECTLY TO DELPHI'S CUS- TOMER IF THE PHYSICAL FLOW WARRANTS. SELLER ACKNOWLEDGES AND AGREES THAT BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC REQUIREMENTS ARE IN- CORPORATED IN, AND A PART OF, THIS CON- TRACT AND EACH PURCHASE ORDER, RELEASE, REQUISITION, WORK ORDER, SHIPPING IN- STRUCTION, SPECIFICATION AND OTHER DOCUMENT ISSUED BY BUYER OR ACCEPTED IN WRITING BY BUYER, WHETHER EXPRESSED IN WRITTEN FORM OR BY ELECTRONIC DATA IN-</p>		

CONTINUED ON PAGE 5

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHONE BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77274

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES LAR WA
INCOTERM NAMED PLACE			TITLE TRANSFER TERM	

STATE & LOCAL SALES,  
USE TAX CODES

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT WEIGHT
		<p><b>REQUIREMENTS CONTRACT</b></p> <p>TERCHANGE, RELATING TO THE GOODS AND/OR SERVICES TO BE PROVIDED BY SELLER PURSUANT TO THIS CONTRACT (SUCH DOCUMENTS ARE COLLECTIVELY REFERRED TO AS THIS "CONTRACT"). A COPY OF BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC REQUIREMENTS ARE AVAILABLE UPON WRITTEN REQUEST TO BUYER OR VIA THE INTERNET AT DELPHI'S WEBSITE, WWW.DELPHI.COM. SELLER ACKNOWLEDGES AND AGREES THAT IT HAS READ AND UNDERSTANDS BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC REQUIREMENTS. IF SELLER ACCEPTS THIS CONTRACT IN WRITING OR COMMENCES ANY OF THE WORK OR SERVICES WHICH ARE THE SUBJECT OF THIS CONTRACT, SELLER WILL BE DEEMED TO HAVE ACCEPTED THIS CONTRACT AND BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC REQUIREMENTS IN THEIR ENTIRETY WITHOUT MODIFICATION. ANY ADDITIONS TO, CHANGES IN, MODIFICATIONS OF, OR REVISIONS OF THIS CONTRACT (INCLUDING BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC REQUIREMENTS) WHICH SELLER PROPOSES WILL BE DEEMED TO BE REJECTED BY BUYER EXCEPT TO THE EXTENT THAT BUYER EXPRESSLY AGREES TO ACCEPT ANY SUCH PROPOSALS</p>		

CONTINUED ON PAGE 6

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHONE BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77274

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES JAN WA
INCOTERM NAMED PLACE			TITLE TRANSFER TERM	
STATE & LOCAL SALES. USE TAX CODES				

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		<p>REQUIREMENTS CONTRACT IN WRITING. DIRECTIONS TO FIND DELPHI'S GENERAL TERMS AND CONDITIONS ON THE INTERNET. 1) GO TO DELPHI'S INTERNET WEB SITE WWW.DELPHI.COM 2) CLICK ON SUPPLIERS 3) CLICK ON DELPHI SUPPLIER COMMUNITY PORTAL 4) CLICK ON GENERAL TERMS AND CONDITIONS 5) CLICK ON YOUR PERFERRED LANGUAGE VERSION OF THE GENERAL TERMS AND CONDITIONS</p> <p>DIRECTIONS TO FIND DELPHI'S CUSTOMER SPECIFIC REQUIREMENTS ON THE INTERNET 1) GO TO DELPHI'S INTERNET WEB SITE WWW.DELPHI.COM 2) CLICK ON SUPPLIER'S 3) CLICK ON DELPHI'S SUPPLIER COMMUNITY PORTAL 4) CLICK ON SUPPLIER STANDARDS 5) CLICK ON DELPHI CUSTOMER SPECIFIC REQUIREMENTS</p>		

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHONE BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77275

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES JAR WA
---------------	---------------	-------	-------------------	--------------------

INCOTERM  
NAMED PLACE

TITLE TRANSFER TERM

STATE & LOCAL SALES, USE TAX CODES 48-NOT TAXABLE - FOR INDUSTRIAL PROCESSING.

PERMIT NO 3800440

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		REQUIREMENTS CONTRACT		
		THIS ORDER IS EFFECTIVE 1/14/97 AND EXPIRES 12/31/11.		
		THE FOLLOWING HAS BEEN CHANGED TO READ:		
	*****	THE FOLLOWING PRICE EFFECTIVE 1/01/08	*****	
PC	26001257	RACE BLANK, INNER	169.00	PC
		PURCHASED COMPLETE TO BLUEPRINT REV. 048 DATED 5/18/99 ACTIVE		CURRENCY JPY
		ACT 2400 75000 TAX 48 WEEKLY CAP 21250 MIN LOT SIZE PERCENT OF BUSINESS 100%		
		PRICE CHANGE P/N 26001257. IF YOU HAVE DELPHI STEERING MATERIAL CONSIGNED TO YOUR COMPANY, THE FOLLOW- ING ACTIONS ARE REQUIRED: 1. CONSIGNEE AGREES TO MAINTAIN PERPETUAL INVENTORY RECORDS AND TO RETAIN THE RECORDS FOR ONE YEAR PLUS THE CURRENT YEAR. 2. CON- SIGNEE AGREES TO CONFIRM IN WRITING CON- SIGNED INVENTORY BY PART NUMBER AT LEAST		

CONTINUED ON PAGE 2

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHOTO BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77275

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES LAR WA
INCOTERM NAMED PLACE	TITLE TRANSFER TERM			
STATE & LOCAL SALES USE TAX CODES	4B-NOT TAXABLE - FOR INDUSTRIAL PROCESSING.			
PERMIT NO	3800440			

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		REQUIREMENTS CONTRACT QUARTERLY OR MORE FREQUENTLY IF REQUESTED BY THE DIVISION. 3. CONSIGNEE AGREES TO PROVIDE AN ANNUAL CERTIFIED LETTER OF PHYSICAL INVENTORY WHEN DELPHI CONDUCTS ITS ANNUAL PHYSICAL INVENTORY OR ALLOW DELPHI EMPLOYEES TO VISIT THE SITE AND AUDIT THE INVENTORY COUNT. 4. CONSIGNEE AGREES TO VERIFY THAT THE SEAL IS INTACT ON THOSE SEALED TRUCKLOADS IF A SEAL NUMBER IS INDICATED ON THE DELPHI SHIPPING DOCUMENT. 5. CONSIGNEE AGREES TO VERIFY THE ACCURACY OF THE MATERIAL IDENTIFICATION AND COUNTS RECEIVED FROM THE DELPHI PLANT. EACH BILL OF LADING MUST BE CHECKED COMPLETELY AT TIME OF RECEIPT AND DELPHI PRODUCTION CONTROL NOTIFIED IMMEDIATELY OF ANY DISCREPANCY. CONSIGNEE WILL CORRECT INFORMATION ON BILL OF LADING, SIGN, DATE, AND FAX COPY TO PRODUCTION CONTROL. 6. CONSIGNEE AGREES TO SEGREGATE DELPHI MATERIAL AND PROVIDE ADEQUATE PROTECTION AND INSUR- ANCE FOR LOSS OR DAMAGED DELPHI MATERIAL 7. CONSIGNEE AGREES TO RETURN ALL DE- FECTIVE OR DAMAGED PARTS TO DELPHI UNLESS ALTERNATE ARRANGEMENTS HAVE BEEN MADE WITH DELPHI PURCHASING. 8. IF CON- SIGNEE IS DETERMINED TO BE AT FAULT FOR		

CONTINUED ON PAGE 3

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHO BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77275

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES LAR WA
INCOTERM NAMED PLACE	TITLE TRANSFER TERM			
STATE & LOCAL SALES USE TAX CODES	4B-NOT TAXABLE - FOR INDUSTRIAL PROCESSING.			
PERMIT NO	3800440			

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		<p>REQUIREMENTS CONTRACT SCRAP OR LOSS OF INVENTORY, DELPHI PURCHASING WILL CHARGE BACK THE CONSIGNEE. 9. CONSIGNEE WILL FAX TO DELPHI MATERIAL CONTROL CONSIGNMENT ANA- LYST COPIES OF SHIPPING PAPERWORK WHEN SHIPPING OR RECEIVING PARTS FROM OTHER CONSIGNEE LOCATIONS. 10. CONSIGNEE AG- REES TO ALLOW DELPHI SCHEDULING AND FINANCE REPRESENTATIVES THE RIGHT TO AUDIT INVENTORIES AND INVENTORY RECORDS UPON REQUEST. 11. TOOLS PROVIDED FOR PERFORMANCE OF AN OPERATION BY CONSIGNEE REMAIN THE PROPERTY OF DELPHI UNLESS OTHERWISE NOTED. 12. CONSIGNEE AGREES TO SHIP MATERIAL DIRECTLY TO DELPHI'S CUS- TOMER IF THE PHYSICAL FLOW WARRANTS. SELLER ACKNOWLEDGES AND AGREES THAT BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC REQUIREMENTS ARE IN- CORPORATED IN, AND A PART OF, THIS CON- TRACT AND EACH PURCHASE ORDER, RELEASE, REQUISITION, WORK ORDER, SHIPPING IN- STRUCTION, SPECIFICATION AND OTHER DOCUMENT ISSUED BY BUYER OR ACCEPTED IN WRITING BY BUYER, WHETHER EXPRESSED IN WRITTEN FORM OR BY ELECTRONIC DATA IN- TERCHANGE, RELATING TO THE GOODS AND/OR SERVICES TO BE PROVIDED BY SELLER PUR-</p>		

CONTINUED ON PAGE 4

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHONE BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77275

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES LAR WA
INCOTERM NAMED PLACE			TITLE TRANSFER TERM	
STATE & LOCAL SALES USE TAX CODES				
PERMIT NO 4B-NOT TAXABLE - FOR INDUSTRIAL PROCESSING. 3800440				

4B-NOT TAXABLE - FOR INDUSTRIAL PROCESSING.

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		<p>REQUIREMENTS CONTRACT</p> <p>SUANT TO THIS CONTRACT (SUCH DOCUMENTS ARE COLLECTIVELY REFERRED TO AS THIS "CONTRACT"). A COPY OF BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC REQUIREMENTS ARE AVAILABLE UPON WRITTEN REQUEST TO BUYER OR VIA THE INTERNET AT DELPHI'S WEBSITE, WWW.DELPHI.COM. SELLER ACKNOWLEDGES AND AGREES THAT IT HAS READ AND UNDERSTANDS BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC REQUIREMENTS. IF SELLER ACCEPTS THIS CONTRACT IN WRITING OR COMMENCES ANY OF THE WORK OR SERVICES WHICH ARE THE SUBJECT OF THIS CONTRACT, SELLER WILL BE DEEMED TO HAVE ACCEPTED THIS CONTRACT AND BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC REQUIREMENTS IN THEIR ENTIRETY WITHOUT MODIFICATION. ANY ADDITIONS TO, CHANGES IN, MODIFICATIONS OF, OR REVISIONS OF THIS CONTRACT (INCLUDING BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC REQUIREMENTS) WHICH SELLER PROPOSES WILL BE DEEMED TO BE REJECTED BY BUYER EXCEPT TO THE EXTENT THAT BUYER EXPRESSLY AGREES TO ACCEPT ANY SUCH PROPOSALS IN WRITING.</p> <p>DIRECTIONS TO FIND DELPHI'S GENERAL</p>		

CONTINUED ON PAGE 5

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHO BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77275

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES LAR WA
---------------	---------------	-------	-------------------	--------------------

INCOTERM  
NAMED PLACE

TITLE TRANSFER TERM

STATE & LOCAL SALES  
USE TAX CODES

4B-NOT TAXABLE - FOR INDUSTRIAL PROCESSING.

PERMIT NO 3800440

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		REQUIREMENTS CONTRACT TERMS AND CONDITIONS ON THE INTERNET. 1) GO TO DELPHI'S INTERNET WEB SITE WWW.DELPHI.COM 2) CLICK ON SUPPLIERS 3) CLICK ON DELPHI SUPPLIER COMMUNITY PORTAL 4) CLICK ON GENERAL TERMS AND CONDITIONS 5) CLICK ON YOUR PERFERRED LANGUAGE VERSION OF THE GENERAL TERMS AND CONDITIONS  DIRECTIONS TO FIND DELPHI'S CUSTOMER SPECIFIC REQUIREMENTS ON THE INTERNET 1) GO TO DELPHI'S INTERNET WEB SITE WWW.DELPHI.COM 2) CLICK ON SUPPLIER'S 3) CLICK ON DELPHI'S SUPPLIER COMMUNITY PORTAL 4) CLICK ON SUPPLIER STANDARDS 5) CLICK ON DELPHI CUSTOMER SPECIFIC REQUIREMENTS		

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHONE BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77276

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES JAR WA
---------------	---------------	-------	-------------------	--------------------

INCOTERM  
NAMED PLACE

TITLE TRANSFER TERM

STATE & LOCAL SALES  
USE TAX CODES 4B-NOT TAXABLE - FOR INDUSTRIAL PROCESSING.

PERMIT NO 3800440

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		REQUIREMENTS CONTRACT		
		THIS ORDER IS EFFECTIVE 1/14/97 AND EXPIRES 12/31/11.		
		THE FOLLOWING HAS BEEN CHANGED TO READ:		
	*****	THE FOLLOWING PRICE EFFECTIVE 1/01/09	*****	
PC	26001257	RACE BLANK, INNER	165.00	PC
		PURCHASED COMPLETE TO BLUEPRINT REV. 048 DATED 5/18/99 ACTIVE		
		ACT 2400 75000 TAX 4B WEEKLY CAP 21250 MIN LOT SIZE PERCENT OF BUSINESS 100%		
		PRICE CHANGE P/N 26001257 IF YOU HAVE DELPHI STEERING MATERIAL CONSIGNED TO YOUR COMPANY, THE FOLLOW- ING ACTIONS ARE REQUIRED: 1. CONSIGNEE AGREES TO MAINTAIN PERPETUAL INVENTORY RECORDS AND TO RETAIN THE RECORDS FOR ONE YEAR PLUS THE CURRENT YEAR. 2. CON- SIGNEE AGREES TO CONFIRM IN WRITING CON- SIGNED INVENTORY BY PART NUMBER AT LEAST		

CURRENCY JPY

CONTINUED ON PAGE 2

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

BUYER

(989) 757-4046 EXT: 404  
FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77276

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES JAN WA
INCOTERM NAMED PLACE			TITLE TRANSFER TERM	
STATE & LOCAL SALES. 48-NOT TAXABLE - FOR INDUSTRIAL PROCESSING. USE TAX CODES				
PERMIT NO 3800440				

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		<p>REQUIREMENTS CONTRACT QUARTERLY OR MORE FREQUENTLY IF REQUESTED BY THE DIVISION. 3. CONSIGNEE AGREES TO PROVIDE AN ANNUAL CERTIFIED LETTER OF PHYSICAL INVENTORY WHEN DELPHI CONDUCTS ITS ANNUAL PHYSICAL INVENTORY OR ALLOW DELPHI EMPLOYEES TO VISIT THE SITE AND AUDIT THE INVENTORY COUNT. 4. CONSIGNEE AGREES TO VERIFY THAT THE SEAL IS INTACT ON THOSE SEALED TRUCKLOADS IF A SEAL NUMBER IS INDICATED ON THE DELPHI SHIPPING DOCUMENT. 5. CONSIGNEE AGREES TO VERIFY THE ACCURACY OF THE MATERIAL IDENTIFICATION AND COUNTS RECEIVED FROM THE DELPHI PLANT. EACH BILL OF LADING MUST BE CHECKED COMPLETELY AT TIME OF RECEIPT AND DELPHI PRODUCTION CONTROL NOTIFIED IMMEDIATELY OF ANY DISCREPANCY. CONSIGNEE WILL CORRECT INFORMATION ON BILL OF LADING, SIGN, DATE, AND FAX COPY TO PRODUCTION CONTROL. 6. CONSIGNEE AGREES TO SEGREGATE DELPHI MATERIAL AND PROVIDE ADEQUATE PROTECTION AND INSUR- ANCE FOR LOSS OR DAMAGED DELPHI MATERIAL 7. CONSIGNEE AGREES TO RETURN ALL DE- FECTIVE OR DAMAGED PARTS TO DELPHI UNLESS ALTERNATE ARRANGEMENTS HAVE BEEN MADE WITH DELPHI PURCHASING. 8. IF CON- SIGNEE IS DETERMINED TO BE AT FAULT FOR</p>		

CONTINUED ON PAGE 3

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHONE BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77276

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS, PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS. ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES IAR WA
---------------	---------------	-------	-------------------	--------------------

INCOTERM  
NAMED PLACE

TITLE TRANSFER TERM

STATE & LOCAL SALES  
USE TAX CODES 4B-NOT TAXABLE - FOR INDUSTRIAL PROCESSING.

PERMIT NO 3800440

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		<p>REQUIREMENTS CONTRACT</p> <p>SCRAP OR LOSS OF INVENTORY, DELPHI PURCHASING WILL CHARGE BACK THE CONSIGNEE. 9. CONSIGNEE WILL FAX TO DELPHI MATERIAL CONTROL CONSIGNMENT ANALYST COPIES OF SHIPPING PAPERWORK WHEN SHIPPING OR RECEIVING PARTS FROM OTHER CONSIGNEE LOCATIONS. 10. CONSIGNEE AGREES TO ALLOW DELPHI SCHEDULING AND FINANCE REPRESENTATIVES THE RIGHT TO AUDIT INVENTORIES AND INVENTORY RECORDS UPON REQUEST. 11. TOOLS PROVIDED FOR PERFORMANCE OF AN OPERATION BY CONSIGNEE REMAIN THE PROPERTY OF DELPHI UNLESS OTHERWISE NOTED. 12. CONSIGNEE AGREES TO SHIP MATERIAL DIRECTLY TO DELPHI'S CUSTOMER IF THE PHYSICAL FLOW WARRANTS. SELLER ACKNOWLEDGES AND AGREES THAT BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC REQUIREMENTS ARE INCORPORATED IN, AND A PART OF, THIS CONTRACT AND EACH PURCHASE ORDER, RELEASE, REQUISITION, WORK ORDER, SHIPPING INSTRUCTION, SPECIFICATION AND OTHER DOCUMENT ISSUED BY BUYER OR ACCEPTED IN WRITING BY BUYER, WHETHER EXPRESSED IN WRITTEN FORM OR BY ELECTRONIC DATA INTERCHANGE, RELATING TO THE GOODS AND/OR SERVICES TO BE PROVIDED BY SELLER PUR-</p>		

CONTINUED ON PAGE 4

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHONE BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77276

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES WA
---------------	---------------	-------	-------------------	-------------

INCOTERM  
NAMED PLACE

TITLE TRANSFER TERM

STATE & LOCAL SALES TAX CODES  
48-NOT TAXABLE - FOR INDUSTRIAL PROCESSING.

PERMIT NO 3800440

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		<p>REQUIREMENTS CONTRACT SUANT TO THIS CONTRACT (SUCH DOCUMENTS ARE COLLECTIVELY REFERRED TO AS THIS "CONTRACT"). A COPY OF BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPE- CIFIC REQUIREMENTS ARE AVAILABLE UPON WRITTEN REQUEST TO BUYER DR VIA THE INTERNET AT DELPHI'S WEBSITE, WWW.DELPHI. COM. SELLER ACKNOWLEDGES AND AGREES THAT IT HAS READ AND UNDERSTANDS BUYER'S GENERAL TERMS AND CONDITIONS AND CUS- TOMER SPECIFIC REQUIREMENTS. IF SELLER ACCEPTS THIS CONTRACT IN WRITING OR COM- MENCES ANY OF THE WORK OR SERVICES WHICH ARE THE SUBJECT OF THIS CONTRACT, SELLER WILL BE DEEMED TO HAVE ACCEPTED THIS CONTRACT AND BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC RE- QUIREMENTS IN THEIR ENTIRETY WITHOUT MODIFICATION. ANY ADDITIONS TO, CHANGES IN, MODIFICATIONS OF, OR REVISIONS OF THIS CONTRACT (INCLUDING BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPE- CIFIC REQUIREMENTS) WHICH SELLER PROPOSES WILL BE DEEMED TO BE REJECTED BY BUYER EXCEPT TO THE EXTENT THAT BUYER EXPRESS- LY AGREES TO ACCEPT ANY SUCH PROPOSALS IN WRITING. DIRECTIONS TO FIND DELPHI'S GENERAL</p>		

CONTINUED ON PAGE 5

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHONE BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77276

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES JAN WA
---------------	---------------	-------	-------------------	--------------------

INCOTERM  
NAMED PLACE

TITLE TRANSFER TERM

STATE & LOCAL SALES  
USE TAX CODES 4B-NOT TAXABLE - FOR INDUSTRIAL PROCESSING.

PERMIT NO 3800440

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		REQUIREMENTS CONTRACT TERMS AND CONDITIONS ON THE INTERNET. 1) GO TO DELPHI'S INTERNET WEB SITE WWW.DELPHI.COM 2) CLICK ON SUPPLIERS 3) CLICK ON DELPHI SUPPLIER COMMUNITY PORTAL 4) CLICK ON GENERAL TERMS AND CONDITIONS 5) CLICK ON YOUR PERFERRED LANGUAGE VERSION OF THE GENERAL TERMS AND CONDITIONS  DIRECTIONS TO FIND DELPHI'S CUSTOMER SPECIFIC REQUIREMENTS ON THE INTERNET 1) GO TO DELPHI'S INTERNET WEB SITE WWW.DELPHI.COM 2) CLICK ON SUPPLIER'S 3) CLICK ON DELPHI'S SUPPLIER COMMUNITY PORTAL 4) CLICK ON SUPPLIER STANDARDS 5) CLICK ON DELPHI CUSTOMER SPECIFIC REQUIREMENTS		

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHONE BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

LEGAL COPY  
SAG9012815  
ALTERATION 77277

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO
ATTN: ACCOUNTS PAYABLE
SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS, PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS. ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES JAN WA
---------------	---------------	-------	-------------------	--------------------

INCOTERM NAMED PLACE	TITLE TRANSFER TERM
-------------------------	---------------------

STATE & LOCAL SALES TAX CODES 48-NOT TAXABLE - FOR INDUSTRIAL PROCESSING.

PERMIT NO 3800440

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		REQUIREMENTS CONTRACT		
		THIS ORDER IS EFFECTIVE 1/14/97 AND EXPIRES 12/31/11.		
		THE FOLLOWING HAS BEEN CHANGED TO READ:		
	*****	THE FOLLOWING PRICE EFFECTIVE 1/01/10	*****	
PC	26001257	RACE BLANK, INNER	162.00	PC
		PURCHASED COMPLETE TO BLUEPRINT REV. 048 DATED 5/18/99 ACTIVE		CURRENCY JPY
		ACT 2400 75000 TAX 48 WEEKLY CAP 21250 MIN LOT SIZE PERCENT OF BUSINESS 100%		
		PRICE CHANGE P/N 26001257 IF YOU HAVE DELPHI STEERING MATERIAL CONSIGNED TO YOUR COMPANY, THE FOLLOW- ING ACTIONS ARE REQUIRED: 1. CONSIGNEE AGREES TO MAINTAIN PERPETUAL INVENTORY RECORDS AND TO RETAIN THE RECORDS FOR ONE YEAR PLUS THE CURRENT YEAR. 2. CON- SIGNEE AGREES TO CONFIRM IN WRITING CON- SIGNED INVENTORY BY PART NUMBER AT LEAST		

CONTINUED ON PAGE 2

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.  
BUYER  
(989) 757-4046 EXT: 404  
FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77277

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES LAR WA
INCOTERM NAMED PLACE			TITLE TRANSFER TERM	
STATE & LOCAL SALES USE TAX CODES				
48-NOT TAXABLE - FOR INDUSTRIAL PROCESSING.				
PERMIT NO 3800440				

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		<p>REQUIREMENTS CONTRACT QUARTERLY OR MORE FREQUENTLY IF REQUESTED BY THE DIVISION. 3. CONSIGNEE AGREES TO PROVIDE AN ANNUAL CERTIFIED LETTER OF PHYSICAL INVENTORY WHEN DELPHI CONDUCTS ITS ANNUAL PHYSICAL INVENTORY OR ALLOW DELPHI EMPLOYEES TO VISIT THE SITE AND AUDIT THE INVENTORY COUNT. 4. CONSIGNEE AGREES TO VERIFY THAT THE SEAL IS INTACT ON THOSE SEALED TRUCKLOADS IF A SEAL NUMBER IS INDICATED ON THE DELPHI SHIPPING DOCUMENT. 5. CONSIGNEE AGREES TO VERIFY THE ACCURACY OF THE MATERIAL IDENTIFICATION AND COUNTS RECEIVED FROM THE DELPHI PLANT. EACH BILL OF LADING MUST BE CHECKED COMPLETELY AT TIME OF RECEIPT AND DELPHI PRODUCTION CONTROL NOTIFIED IMMEDIATELY OF ANY DISCREPANCY. CONSIGNEE WILL CORRECT INFORMATION ON BILL OF LADING, SIGN, DATE, AND FAX COPY TO PRODUCTION CONTROL. 6. CONSIGNEE AGREES TO SEGREGATE DELPHI MATERIAL AND PROVIDE ADEQUATE PROTECTION AND INSUR- ANCE FOR LOSS OR DAMAGED DELPHI MATERIAL 7. CONSIGNEE AGREES TO RETURN ALL DE- FECTIVE OR DAMAGED PARTS TO DELPHI UNLESS ALTERNATE ARRANGEMENTS HAVE BEEN MADE WITH DELPHI PURCHASING. 8. IF CON- SIGNEE IS DETERMINED TO BE AT FAULT FOR</p>		

CONTINUED ON PAGE 3

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHONE BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77277

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTSPAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS, PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS. ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES LAR WA
---------------	---------------	-------	-------------------	--------------------

INCOTERM  
NAMED PLACE

TITLE TRANSFER TERM

STATE & LOCAL SALES TAX CODES 48-NOT TAXABLE - FOR INDUSTRIAL PROCESSING.

PERMIT NO 3800440

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		<p>REQUIREMENTS CONTRACT</p> <p>SCRAP OR LOSS OF INVENTORY, DELPHI PURCHASING WILL CHARGE BACK THE CONSIGNEE. 9. CONSIGNEE WILL FAX TO DELPHI MATERIAL CONTROL CONSIGNMENT ANALYST COPIES OF SHIPPING PAPERWORK WHEN SHIPPING OR RECEIVING PARTS FROM OTHER CONSIGNEE LOCATIONS. 10. CONSIGNEE AGREES TO ALLOW DELPHI SCHEDULING AND FINANCE REPRESENTATIVES THE RIGHT TO AUDIT INVENTORIES AND INVENTORY RECORDS UPON REQUEST. 11. TOOLS PROVIDED FOR PERFORMANCE OF AN OPERATION BY CONSIGNEE REMAIN THE PROPERTY OF DELPHI UNLESS OTHERWISE NOTED. 12. CONSIGNEE AGREES TO SHIP MATERIAL DIRECTLY TO DELPHI'S CUSTOMER IF THE PHYSICAL FLOW WARRANTS. SELLER ACKNOWLEDGES AND AGREES THAT BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC REQUIREMENTS ARE INCORPORATED IN, AND A PART OF, THIS CONTRACT AND EACH PURCHASE ORDER, RELEASE, REQUISITION, WORK ORDER, SHIPPING INSTRUCTION, SPECIFICATION AND OTHER DOCUMENT ISSUED BY BUYER OR ACCEPTED IN WRITING BY BUYER, WHETHER EXPRESSED IN WRITTEN FORM OR BY ELECTRONIC DATA INTERCHANGE, RELATING TO THE GOODS AND/OR SERVICES TO BE PROVIDED BY SELLER PUR-</p>		

CONTINUED ON PAGE 4

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHO BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77277

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES LAR WA
---------------	---------------	-------	-------------------	--------------------

INCOTERM  
NAMED PLACE

TITLE TRANSFER TERM

STATE & LOCAL SALES. 48-NOT TAXABLE - FOR INDUSTRIAL PROCESSING.  
USE TAX CODES  
PERMIT NO 3800440

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		REQUIREMENTS CONTRACT SUANT TO THIS CONTRACT (SUCH DOCUMENTS ARE COLLECTIVELY REFERRED TO AS THIS "CONTRACT"). A COPY OF BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPE- CIFIC REQUIREMENTS ARE AVAILABLE UPON WRITTEN REQUEST TO BUYER OR VIA THE INTERNET AT DELPHI'S WEBSITE, WWW.DELPHI. COM. SELLER ACKNOWLEDGES AND AGREES THAT IT HAS READ AND UNDERSTANDS BUYER'S GENERAL TERMS AND CONDITIONS AND CUS- TOMER SPECIFIC REQUIREMENTS. IF SELLER ACCEPTS THIS CONTRACT IN WRITING OR COM- MENCES ANY OF THE WORK OR SERVICES WHICH ARE THE SUBJECT OF THIS CONTRACT, SELLER WILL BE DEEMED TO HAVE ACCEPTED THIS CONTRACT AND BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC RE- QUIREMENTS IN THEIR ENTIRETY WITHOUT MODIFICATION. ANY ADDITIONS TO, CHANGES IN, MODIFICATIONS OF, OR REVISIONS OF THIS CONTRACT (INCLUDING BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPE- CIFIC REQUIREMENTS) WHICH SELLER PROPOSES WILL BE DEEMED TO BE REJECTED BY BUYER EXCEPT TO THE EXTENT THAT BUYER EXPRESS- LY AGREES TO ACCEPT ANY SUCH PROPOSALS IN WRITING. DIRECTIONS TO FIND DELPHI'S GENERAL		

CONTINUED ON PAGE 5

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHO BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77277

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES UAR WA
INCOTERM NAMED PLACE			TITLE TRANSFER TERM	
STATE & LOCAL SALES USE TAX CODES				
4B-NOT TAXABLE - FOR INDUSTRIAL PROCESSING.				
PERMIT NO 3800440				

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		REQUIREMENTS CONTRACT TERMS AND CONDITIONS ON THE INTERNET. 1) GO TO DELPHI'S INTERNET WEB SITE WWW.DELPHI.COM 2) CLICK ON SUPPLIERS 3) CLICK ON DELPHI SUPPLIER COMMUNITY PORTAL 4) CLICK ON GENERAL TERMS AND CONDITIONS 5) CLICK ON YOUR PERFERRED LANGUAGE VERSION OF THE GENERAL TERMS AND CONDITIONS  DIRECTIONS TO FIND DELPHI'S CUSTOMER SPECIFIC REQUIREMENTS ON THE INTERNET 1) GO TO DELPHI'S INTERNET WEB SITE WWW.DELPHI.COM 2) CLICK ON SUPPLIER'S 3) CLICK ON DELPHI'S SUPPLIER COMMUNITY PORTAL 4) CLICK ON SUPPLIER STANDARDS 5) CLICK ON DELPHI CUSTOMER SPECIFIC REQUIREMENTS		

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHONE BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77278

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES (AR WA
INCOTERM NAMED PLACE			TITLE TRANSFER TERM	
STATE & LOCAL SALES USE TAX CODES				
4B-NOT TAXABLE - FOR INDUSTRIAL PROCESSING.				
PERMIT NO 3800440				

QUANTITY	ITEM CODE NO	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		REQUIREMENTS CONTRACT		
		THIS ORDER IS EFFECTIVE 1/14/97 AND EXPIRES 12/31/11.		
		THE FOLLOWING HAS BEEN CHANGED TO READ:		
	*****	THE FOLLOWING PRICE EFFECTIVE 1/01/11	*****	
PC	26001257	RACE BLANK, INNER	159.00	PC
		PURCHASED COMPLETE TO BLUEPRINT REV. 048 DATED 5/18/99 ACTIVE	CURRENCY JPY	
		ACT 2400 75000 TAX 4B WEEKLY CAP 21250 MIN LOT SIZE PERCENT OF BUSINESS 100%		
		PRICE CHANGE P/N 26001257 IF YOU HAVE DELPHI STEERING MATERIAL CONSIGNED TO YOUR COMPANY, THE FOLLOW- ING ACTIONS ARE REQUIRED: 1. CONSIGNEE AGREES TO MAINTAIN PERPETUAL INVENTORY RECORDS AND TO RETAIN THE RECORDS FOR ONE YEAR PLUS THE CURRENT YEAR. 2. CON- SIGNEE AGREES TO CONFIRM IN WRITING CON- SIGNED INVENTORY BY PART NUMBER AT LEAST		

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

CONTINUED ON PAGE 2

SANBORN J.  
BUYER  
(989) 757-4046 EXT: 404  
FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77278

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES JAN WA
INCOTERM NAMED PLACE			TITLE TRANSFER TERM	
STATE & LOCAL SALES USE TAX CODES				
48-NOT TAXABLE - FOR INDUSTRIAL PROCESSING.				
PERMIT NO 3800440				

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		<p>REQUIREMENTS CONTRACT</p> <p>QUARTERLY OR MORE FREQUENTLY IF REQUESTED BY THE DIVISION. 3. CONSIGNEE AGREES TO PROVIDE AN ANNUAL CERTIFIED LETTER OF PHYSICAL INVENTORY WHEN DELPHI CONDUCTS ITS ANNUAL PHYSICAL INVENTORY OR ALLOW DELPHI EMPLOYEES TO VISIT THE SITE AND AUDIT THE INVENTORY COUNT. 4. CONSIGNEE AGREES TO VERIFY THAT THE SEAL IS INTACT ON THOSE SEALED TRUCKLOADS IF A SEAL NUMBER IS INDICATED ON THE DELPHI SHIPPING DOCUMENT. 5. CONSIGNEE AGREES TO VERIFY THE ACCURACY OF THE MATERIAL IDENTIFICATION AND COUNTS RECEIVED FROM THE DELPHI PLANT. EACH BILL OF LADING MUST BE CHECKED COMPLETELY AT TIME OF RECEIPT AND DELPHI PRODUCTION CONTROL NOTIFIED IMMEDIATELY OF ANY DISCREPANCY. CONSIGNEE WILL CORRECT INFORMATION ON BILL OF LADING, SIGN, DATE, AND FAX COPY TO PRODUCTION CONTROL. 6. CONSIGNEE AGREES TO SEGREGATE DELPHI MATERIAL AND PROVIDE ADEQUATE PROTECTION AND INSURANCE FOR LOSS OR DAMAGED DELPHI MATERIAL 7. CONSIGNEE AGREES TO RETURN ALL DEFECTIVE OR DAMAGED PARTS TO DELPHI UNLESS ALTERNATE ARRANGEMENTS HAVE BEEN MADE WITH DELPHI PURCHASING. 8. IF CONSIGNEE IS DETERMINED TO BE AT FAULT FOR</p>		

CONTINUED ON PAGE 3

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHONE BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77278

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO
ATTN: ACCOUNTS PAYABLE
SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS, PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS. ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES TAR WA
---------------	---------------	-------	-------------------	--------------------

INCOTERM  
NAMED PLACE

TITLE TRANSFER TERM

STATE & LOCAL SALES, USE TAX CODES 4B-NOT TAXABLE - FOR INDUSTRIAL PROCESSING.  
PERMIT NO 3800440

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT WEIGHTS
		<p>REQUIREMENTS CONTRACT</p> <p>SCRAP OR LOSS OF INVENTORY, DELPHI PURCHASING WILL CHARGE BACK THE CONSIGNEE. 9. CONSIGNEE WILL FAX TO DELPHI MATERIAL CONTROL CONSIGNMENT ANALYST COPIES OF SHIPPING PAPERWORK WHEN SHIPPING OR RECEIVING PARTS FROM OTHER CONSIGNEE LOCATIONS. 10. CONSIGNEE AGREES TO ALLOW DELPHI SCHEDULING AND FINANCE REPRESENTATIVES THE RIGHT TO AUDIT INVENTORIES AND INVENTORY RECORDS UPON REQUEST. 11. TOOLS PROVIDED FOR PERFORMANCE OF AN OPERATION BY CONSIGNEE REMAIN THE PROPERTY OF DELPHI UNLESS OTHERWISE NOTED. 12. CONSIGNEE AGREES TO SHIP MATERIAL DIRECTLY TO DELPHI'S CUSTOMER IF THE PHYSICAL FLOW WARRANTS. SELLER ACKNOWLEDGES AND AGREES THAT BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC REQUIREMENTS ARE INCORPORATED IN, AND A PART OF, THIS CONTRACT AND EACH PURCHASE ORDER, RELEASE, REQUISITION, WORK ORDER, SHIPPING INSTRUCTION, SPECIFICATION AND OTHER DOCUMENT ISSUED BY BUYER OR ACCEPTED IN WRITING BY BUYER, WHETHER EXPRESSED IN WRITTEN FORM OR BY ELECTRONIC DATA INTERCHANGE, RELATING TO THE GOODS AND/OR SERVICES TO BE PROVIDED BY SELLER PUR-</p>		

CONTINUED ON PAGE 4

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHONE BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77278

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES LAR WA
INCOTERM NAMED PLACE	TITLE TRANSFER TERM			

STATE & LOCAL SALES, USE TAX CODES 4B-NOT TAXABLE - FOR INDUSTRIAL PROCESSING.  
PERMIT NO 3800440

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		<p>REQUIREMENTS CONTRACT SUANT TO THIS CONTRACT (SUCH DOCUMENTS ARE COLLECTIVELY REFERRED TO AS THIS "CONTRACT"). A COPY OF BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC REQUIREMENTS ARE AVAILABLE UPON WRITTEN REQUEST TO BUYER OR VIA THE INTERNET AT DELPHI'S WEBSITE, WWW.DELPHI.COM. SELLER ACKNOWLEDGES AND AGREES THAT IT HAS READ AND UNDERSTANDS BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC REQUIREMENTS. IF SELLER ACCEPTS THIS CONTRACT IN WRITING OR COMMENCES ANY OF THE WORK OR SERVICES WHICH ARE THE SUBJECT OF THIS CONTRACT, SELLER WILL BE DEEMED TO HAVE ACCEPTED THIS CONTRACT AND BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC REQUIREMENTS IN THEIR ENTIRETY WITHOUT MODIFICATION. ANY ADDITIONS TO, CHANGES IN, MODIFICATIONS OF, OR REVISIONS OF THIS CONTRACT (INCLUDING BUYER'S GENERAL TERMS AND CONDITIONS AND CUSTOMER SPECIFIC REQUIREMENTS) WHICH SELLER PROPOSES WILL BE DEEMED TO BE REJECTED BY BUYER EXCEPT TO THE EXTENT THAT BUYER EXPRESSLY AGREES TO ACCEPT ANY SUCH PROPOSALS IN WRITING. DIRECTIONS TO FIND DELPHI'S GENERAL</p>		

CONTINUED ON PAGE 5

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHONE BUYER

(989) 757-4046 EXT: 404

FAX (989) 757-5094 PAGE

PURCHASING LOCATION

DELPHI SAGINAW STEERING SYSTEMS  
DELPHI CORPORATION  
3900 E HOLLAND RD.  
SAGINAW, MI 48601-9494

**DELPHI**

PURCHASE ORDER

SAG9012815  
ALTERATION 77278

ORDER ISSUE DATE: 01/14/97  
JANUARY 29, 2008

VENDOR 600055 DUNS 095309860

AMERICAN AIKOKU INC  
520 LAKE COOK RD STE 180  
DEERFIELD IL

60015

INVOICE TO

ATTN: ACCOUNTS PAYABLE

SHIP TO

P.O. NUMBER (AND RELEASE NUMBER, IF APPLICABLE) MUST APPEAR ON ALL INVOICES, PACKING SLIPS,  
PACKAGES AND BILLS OF LADING. ITEM CODE NUMBERS MUST APPEAR ON ALL INVOICES AND PACKING SLIPS.  
ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO THE NAME SHOWN AT BOTTOM OF P.O. (OR RELEASE).

DATE REQUIRED	DATE PROMISED	TERMS	REC. DEPT. NOTIFY	CODES IAR WA
---------------	---------------	-------	-------------------	--------------------

INCOTERM  
NAMED PLACE

TITLE TRANSFER TERM

STATE & LOCAL SALES  
USE TAX CODES

4B-NOT TAXABLE - FOR INDUSTRIAL PROCESSING.  
PERMIT NO 3800440

QUANTITY	ITEM CODE NO.	DESCRIPTION	UNIT PRICE	UNIT MEAS.
		REQUIREMENTS CONTRACT TERMS AND CONDITIONS ON THE INTERNET. 1) GO TO DELPHI'S INTERNET WEB SITE WWW.DELPHI.COM 2) CLICK ON SUPPLIERS 3) CLICK ON DELPHI SUPPLIER COMMUNITY PORTAL 4) CLICK ON GENERAL TERMS AND CONDITIONS 5) CLICK ON YOUR PERFERRED LANGUAGE VERSION OF THE GENERAL TERMS AND CONDITIONS  DIRECTIONS TO FIND DELPHI'S CUSTOMER SPECIFIC REQUIREMENTS ON THE INTERNET 1) GO TO DELPHI'S INTERNET WEB SITE WWW.DELPHI.COM 2) CLICK ON SUPPLIER'S 3) CLICK ON DELPHI'S SUPPLIER COMMUNITY PORTAL 4) CLICK ON SUPPLIER STANDARDS 5) CLICK ON DELPHI CUSTOMER SPECIFIC REQUIREMENTS		

THIS CHANGES, AMENDS OR SUPERSEDES A  
PURCHASE ORDER NOW IN YOUR POSSESSION.

SANBORN J.

PHONE BUYER

(989) 757-4046 EXT: 404  
FAX (989) 757-5094 PAGE